



COMMONWEALTH of VIRGINIA

Department of Taxation

Proposed Regulations Public Hearing Agenda

Date: March 25, 2009

Time: 10:00 a.m.

Location: Multipurpose Room
[Rear Entrance]
2200 West Broad Street
Richmond, Virginia 23220

Limited parking is available in the rear of the building. Please do not park in reserved spaces. Check-in at the rear entrance with the security guard.

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TAX will receive comments on the Repeal of the Virginia Slaughter Hog and Feeder Pig Excise Tax Regulation:

This regulatory action repeals the Virginia Slaughter Hog and Feeder Pig Excise Tax Regulation because it merely repeats or paraphrases the law. Effective November 1, 1986, federal law reserved to the federal government the sole right to levy an excise tax on pork. As a result, the Virginia tax provided for by Va. Code § 3.1-763.9 is no longer imposed. Should the federal government cease collecting the federal tax, the Virginia tax would again be collected under existing law as it was before the adoption of this regulation in 1985.

TAX will receive comments on the Amendment of the Retail Sales and Use Tax Maintenance Contracts and Warranty Plans Regulation Section:

This regulatory action amends the section to reflect the 1994 statutory change that amended the application of the retail sales and use tax to maintenance contracts that provide both parts and labor effective January 1, 1996. This action will also amend the section to add examples.

TAX will receive comments on the Amendment of the Retail Sales and Use Tax Penalties and Interest: Audit Regulation Section:

This regulatory action amends the section to reflect an administrative change allowing retail sales and use tax audit candidates an alternative method to calculate their use tax compliance to include sales taxes paid to vendors on taxable purchases.

TAX will receive verbal and written comments at this hearing. Interested parties may also submit written comments on the Town Hall website, www.townhall.virginia.gov. The public comment period will begin on February 16, 2009 and end on April 17, 2009.

